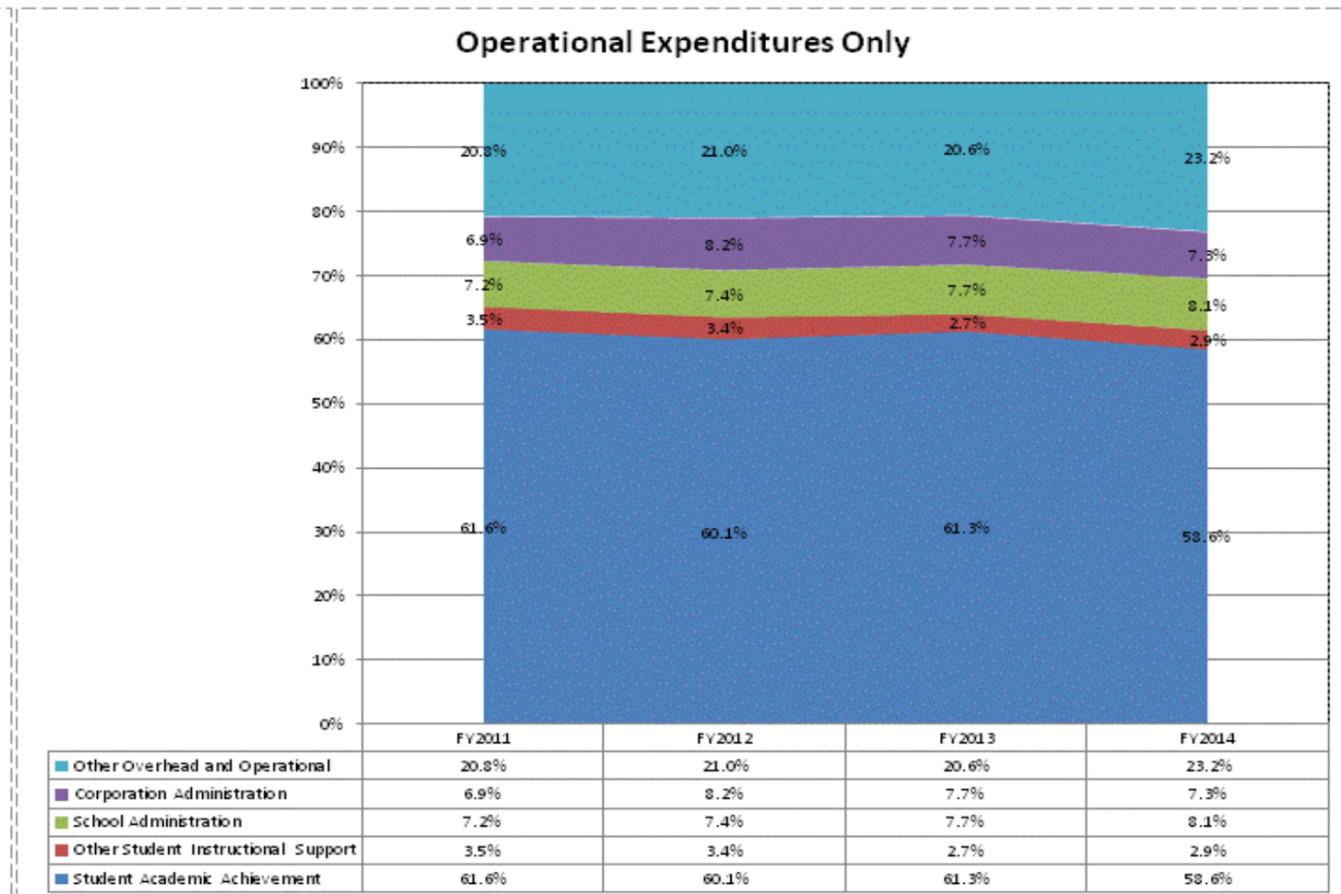
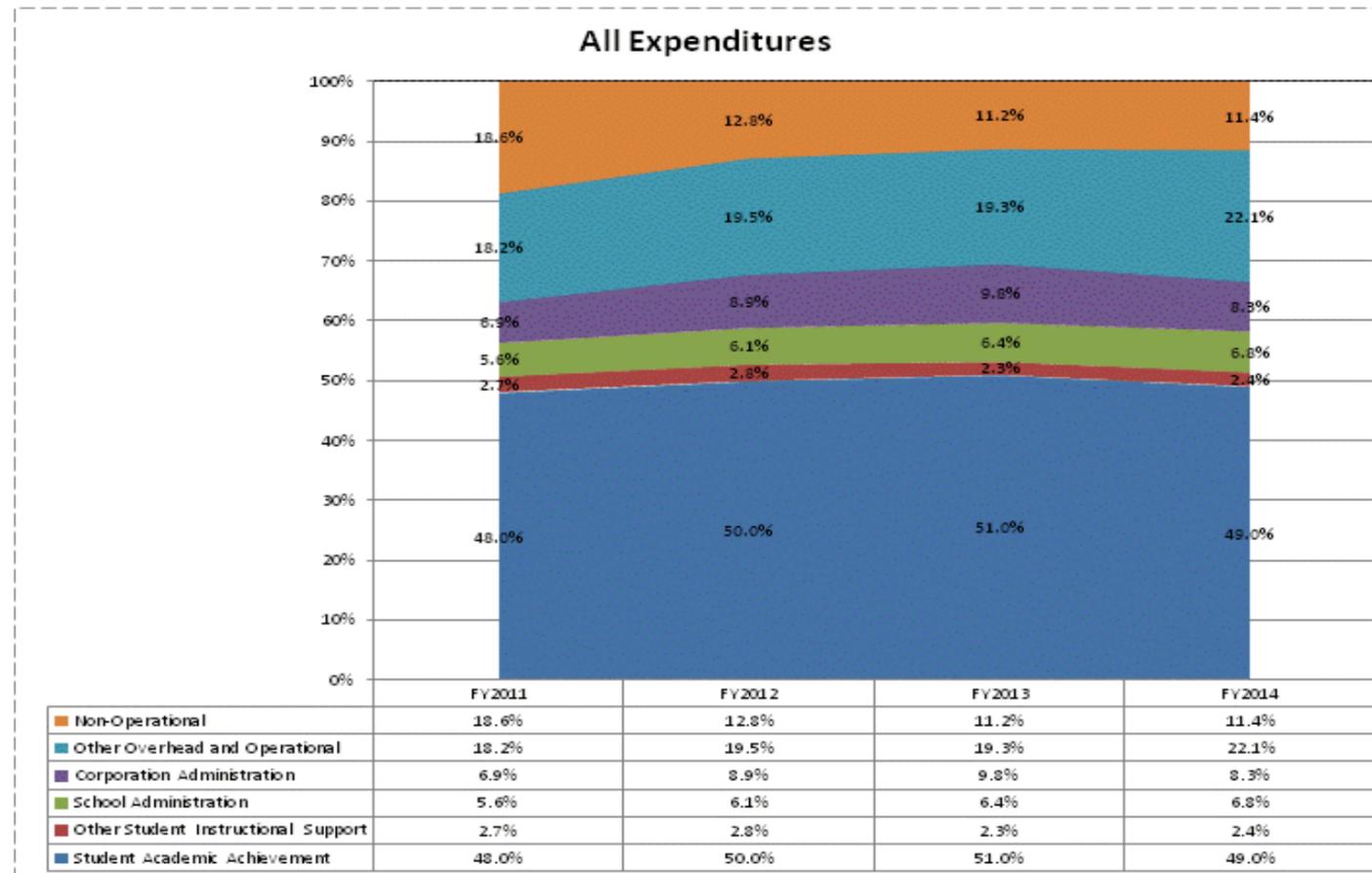


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wes-Del Community Schools (1885)

| Wes-Del Community Schools (1885) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| Student Academic Achievement | \$4,421,128 | 49.0% | \$4,351,553 | 40.6% | \$4,221,556 | 51.0% | \$3,775,195 | 49.0% |
| Student Instructional Support | \$654,603 | 7.3% | \$880,751 | 8.2% | \$719,178 | 8.7% | \$709,934 | 9.2% |
| Overhead and Operational Nonoperational | \$1,879,529 | 20.9% | \$2,193,987 | 20.5% | \$2,411,123 | 29.1% | \$2,339,377 | 30.4% |
| Nonoperational | \$2,058,678 | 22.8% | \$3,294,148 | 30.7% | \$927,043 | 11.2% | \$877,673 | 11.4% |
| Grand Total | \$9,013,939 | | \$10,720,440 | | \$8,278,900 | | \$7,702,178 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 56.3% | 48.8% | 59.7% | 58.2% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wes-Del Community Schools (1885)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$155,841 | \$144,854 | \$143,376 | N/A | -8% | -1% |
| 11100 Regular Programs; Elementary | \$934,955 | \$1,249,007 | \$1,186,779 | \$1,116,706 | 19% | -11% | -6% |
| 11200 Regular Programs; Middle/Junior High | \$0 | \$2,863 | \$0 | \$0 | N/A | -100% | N/A |
| 11300 Regular Programs; High School | \$1,426,782 | \$1,531,544 | \$1,612,153 | \$1,489,911 | 4% | -3% | -8% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$124,513 | \$128,521 | N/A | N/A | 3% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$229,214 | \$0 | \$0 | N/A | -100% | N/A |
| 11450 Vocational Education; Consumer and Homemaking | \$51,043 | \$74,996 | \$71,229 | \$45,488 | -11% | -39% | -36% |
| 11590 Other Vocational Education Programs | \$13 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$31,900 | \$8,000 | \$12,762 | N/A | -60% | 60% |
| 12110 Gifted And Talented; Gifted and Talented | \$13,033 | \$19,940 | \$29,572 | \$20,383 | 56% | 2% | -31% |
| 12350 Physical Impairment; Homebound | \$0 | \$3,377 | \$0 | \$6,858 | N/A | 103% | N/A |
| 12510 Culturally Different; Communication Disorders | \$42,386 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12610 Learning Disability | \$165,262 | \$202,198 | \$199,647 | \$201,921 | 22% | 0% | 1% |
| 12900 Other Special Programs | \$547 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14100 Summer School Programs; Elementary | \$11,678 | \$15,157 | \$11,935 | \$6,652 | -43% | -56% | -44% |
| 14300 Summer School Programs; High School | \$14,609 | \$11,937 | \$2,519 | \$1,165 | -92% | -90% | -54% |
| 16100 Remediation Testing | \$60 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 16200 Preventive Remediation | \$73,090 | \$90,603 | \$97,693 | \$90,708 | 24% | 0% | -7% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha | \$55,627 | \$93,924 | \$75,748 | \$54,933 | -1% | -42% | -27% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat | \$278,376 | \$327,577 | \$387,831 | \$154,930 | -44% | -53% | -60% |
| 22110 Improvement of Instruction; Service Area Direction | \$20,530 | \$30,005 | \$31,742 | \$18,398 | -10% | -39% | -42% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$51,492 | \$9 | \$0 | \$19,200 | -63% | > 500% | N/A |
| 22130 Improvement of Instruction; Instructional Staff Training | \$11,572 | \$10,043 | \$1,350 | \$5,828 | -50% | -42% | 332% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$5,550 | \$2,896 | \$13,660 | \$6,970 | 26% | 141% | -49% |
| 22210 Library/Media Services; Service Area Direction | \$0 | \$54,007 | \$51,838 | \$52,762 | N/A | -2% | 2% |
| 22220 Library/Media Services; School Library | \$81,811 | \$58,408 | \$41,254 | \$14,950 | -82% | -74% | -64% |
| 22230 Library/Media Services; Audiovisual | \$9,311 | \$6,179 | \$3,862 | \$7,201 | -23% | 17% | 86% |
| 22290 Library/Media Services; Other Educational Media Services | \$14,543 | \$7,697 | \$18,966 | \$27,255 | 87% | 254% | 44% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$53,554 | \$0 | \$9,636 | \$3,487 | -93% | N/A | -64% |
| 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$18,633 | \$0 | \$0 | N/A | -100% | N/A |
| 22360 Instruction, Related Technology; Network Support | \$193,477 | \$0 | \$17,587 | \$1,979 | -99% | N/A | -89% |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$92,193 | \$123,598 | \$79,192 | \$138,196 | 50% | 12% | 75% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$0 | \$0 | \$0 | \$4,655 | N/A | N/A | N/A |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$432 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$214,620 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$3,816,543 | \$4,351,553 | \$4,221,556 | \$3,775,195 | -1% | -13% | -11% |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$0 | \$0 | \$521 | \$0 | N/A | N/A | -100% |
| 21210 Guidance Services; Service Area Direction | \$0 | \$141,212 | \$60,128 | \$60,405 | N/A | -57% | 0% |
| 21220 Guidance Services; Counseling Services | \$114,553 | \$19,346 | \$17,785 | \$17,761 | -84% | -8% | 0% |
| 21310 Health Services; Service Area Direction | \$0 | \$1,626 | \$0 | \$0 | N/A | -100% | N/A |
| 21340 Health Services; Nurse Services | \$40,038 | \$55,403 | \$65,756 | \$61,907 | 55% | 12% | -6% |
| 21390 Health Services; Other Health Services | \$109 | \$635 | \$72 | \$0 | -100% | -100% | -100% |
| 21420 Psychological Testing | \$35,442 | \$33,167 | \$3,000 | \$1,950 | -94% | -94% | -35% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$66,509 | \$39,356 | \$45,307 | N/A | -32% | 15% |
| 21990 Other Support Services, Students; Other Student Services | \$1,074 | \$8,817 | \$0 | \$440 | -59% | -95% | N/A |
| 24100 Office of The Principal | \$359,822 | \$554,036 | \$532,561 | \$522,164 | 45% | -6% | -2% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wes-Del Community Schools (1885)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 24900 Other Support Services, School Administration | \$135 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| Student Instructional Support Total | \$551,173 | \$880,751 | \$719,178 | \$709,934 | 29% | -19% | -1% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$0 | \$10,765 | \$10,765 | \$10,765 | N/A | 0% | 0% |
| 23120 Board of Education; Service Area Assistants | \$86,475 | \$40,485 | \$43,281 | \$41,833 | -52% | 3% | -3% |
| 23150 Board of Education; Legal Services | \$7,649 | \$7,215 | \$4,245 | \$4,631 | -39% | -36% | 9% |
| 23160 Board of Education; Promotion Expenses | \$4,166 | \$1,419 | \$3,492 | \$1,424 | -66% | 0% | -59% |
| 23190 Board of Education; Other Governing Body Services | \$0 | \$20,808 | \$18,211 | \$14,981 | N/A | -28% | -18% |
| 23210 Executive Administration; Office of The Superintendent | \$105,216 | \$134,506 | \$153,248 | \$121,929 | 16% | -9% | -20% |
| 23220 Executive Administration; Community Relations | \$804 | \$0 | \$248 | \$695 | -14% | N/A | 180% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$205 | \$1,976 | \$451 | \$614 | 200% | -69% | 36% |
| 23290 Executive Administration; Other Executive Administration Services | \$0 | \$10,003 | \$7,173 | \$4,649 | N/A | -54% | -35% |
| 25140 Fiscal Services; Receiving and Disbursing Funds | \$6,361 | \$64,199 | \$82,800 | \$66,244 | > 500% | 3% | -20% |
| 25191 Other Fiscal Services; Refund of Revenue | \$19,528 | \$769 | \$254 | \$0 | -100% | -100% | -100% |
| 25193 Other Fiscal Services; Printed Forms | \$7,480 | \$9,673 | \$5,521 | \$9,318 | 25% | -4% | 69% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$2,653 | \$2,671 | \$2,780 | N/A | 5% | 4% |
| 25199 Other Fiscal Services; Other | \$31,826 | \$16,741 | \$16,025 | \$16,711 | -47% | 0% | 4% |
| 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$0 | \$31,729 | \$31,568 | \$37,190 | N/A | 17% | 18% |
| 25300 Printing, Publishing, and Duplicating Services | \$0 | \$10,947 | \$10,596 | \$7,907 | N/A | -28% | -25% |
| 25750 Personnel Services; Health Services | \$0 | \$0 | \$1,567 | \$0 | N/A | N/A | -100% |
| 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$74,726 | \$83,553 | \$71,837 | N/A | -4% | -14% |
| 25850 Administrative Technology Services; Network Support | \$0 | \$39,824 | \$44,056 | \$50,647 | N/A | 27% | 15% |
| 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$96,853 | \$284,737 | \$169,568 | N/A | 75% | -40% |
| 25870 Administrative Technology Services; Professional Development Costs For Administrative Techr | \$0 | \$0 | \$0 | \$500 | N/A | N/A | N/A |
| 25890 Other Technology Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25920 Ditch Assessments | \$143 | \$141 | \$0 | \$0 | -100% | -100% | N/A |
| 25950 Other Assessments | \$0 | \$2,440 | \$2,130 | \$2,269 | N/A | -7% | 6% |
| 25990 Other Support Services, Central | \$0 | \$5,000 | \$5,794 | \$2,153 | N/A | -57% | -63% |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$77,726 | \$53,212 | \$54,939 | N/A | -29% | 3% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$560,484 | \$556,316 | \$501,050 | \$551,003 | -2% | -1% | 10% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$10,991 | \$10,778 | \$2,876 | \$9,716 | -12% | -10% | 238% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$29,997 | \$31,521 | \$28,527 | \$31,935 | 6% | 1% | 12% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$268 | \$11 | \$0 | \$0 | -100% | -100% | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$47,630 | \$57,197 | \$38,750 | \$45,945 | -4% | -20% | 19% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0 | \$44,229 | \$29,631 | \$22,167 | N/A | -50% | -25% |
| 27010 Student Transportation; Service Area Direction | \$16,080 | \$45,432 | \$61,878 | \$60,300 | 275% | 33% | -3% |
| 27100 Student Transportation; Vehicle Operation | \$205,960 | \$187,878 | \$195,412 | \$195,899 | -5% | 4% | 0% |
| 27200 Student Transportation; Monitoring Services | \$3,111 | \$17,297 | \$23,063 | \$21,456 | > 500% | 24% | -7% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$98,873 | \$14,220 | \$14,939 | \$24,068 | -76% | 69% | 61% |
| 27400 Student Transportation; Purchase of School Buses | \$144,997 | \$129,708 | \$170,207 | \$170,207 | 17% | 31% | 0% |
| 27500 Student Transportation; Insurance on Buses | \$17,160 | \$0 | \$5,141 | \$5,306 | -69% | N/A | 3% |
| 27700 Student Transportation; Contracted Transportation Services | \$6,748 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 27900 Student Transportation; Other Student Transportation Services | \$13,513 | \$70,289 | \$85,950 | \$125,634 | > 500% | 79% | 46% |
| 27910 Student Transportation; Bus Driver Training | \$835 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 31100 Food Services Operations; Service Area Direction | \$22,109 | \$28,264 | \$30,303 | \$31,273 | 41% | 11% | 3% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$115,342 | \$153,270 | \$156,455 | \$158,260 | 37% | 3% | 1% |
| 31400 Food Services Operations; Food Purchases | \$152,586 | \$179,857 | \$196,052 | \$189,636 | 24% | 5% | -3% |
| 31900 Other Food Services | \$0 | \$7,121 | \$5,291 | \$2,988 | N/A | -58% | -44% |
| Overhead and Operational Total | \$1,716,537 | \$2,193,987 | \$2,411,123 | \$2,339,377 | 36% | 7% | -3% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wes-Del Community Schools (1885)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|------------------|------------------|----------------------------------|----------------------------------|--|
| Nonoperational | | | | | | | |
| 33100 Community Service Operations; Direction of Community Services | \$2,723 | \$193 | \$0 | \$0 | -100% | -100% | N/A |
| 33200 Community Recreation | \$473 | \$1,065 | \$75 | \$0 | -100% | -100% | -100% |
| 33300 Civic Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 33400 Athletic Coaches | \$34,085 | \$55,554 | \$63,420 | \$60,701 | 78% | 9% | -4% |
| 33990 Other Community Services; Other | \$0 | \$1,402 | \$0 | \$0 | N/A | -100% | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$5,264 | \$6,463 | \$5,000 | \$5,000 | -5% | -23% | 0% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$41,506 | \$226,956 | \$143,126 | \$122,087 | 194% | -46% | -15% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$99,323 | \$99,323 | \$0 | \$0 | -100% | -100% | N/A |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$2,440 | \$0 | \$0 | N/A | -100% | N/A |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$44,822 | \$84,796 | \$80,046 | \$59,776 | 33% | -30% | -25% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$33,486 | \$6,436 | \$18,118 | \$10,369 | -69% | 61% | -43% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$19,023 | \$30,000 | \$9,312 | \$3,382 | -82% | -89% | -64% |
| 51100 Debt Services; Principal on Debt; Bonds | \$40,000 | \$90,000 | \$0 | \$0 | -100% | -100% | N/A |
| 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$1,103,692 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del | \$0 | \$0 | \$8,945 | \$18,359 | N/A | N/A | 105% |
| 52100 Debt Services; Interest on Debt; Bonds | \$11,149 | \$15,238 | \$0 | \$0 | -100% | -100% | N/A |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$4,768 | \$2,074,282 | \$0 | \$0 | -100% | -100% | N/A |
| 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$11,741 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$598,000 | \$281,075 | \$320,000 | \$527,370 | -12% | 88% | 65% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$318,925 | \$279,000 | \$70,630 | N/A | -78% | -75% |
| Nonoperational Total | \$2,050,055 | \$3,294,148 | \$927,043 | \$877,673 | -57% | -73% | -5% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$44,799 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$319,690 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$34,415 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$401,545 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$1,022 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$78,159 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$879,630 | \$0 | \$0 | \$0 | N/A | N/A | N/A |